

## Office of the Auditor General

One of the strengths of Illinois government has been that no single person has been solely responsible for either operating or policing the system that maintains and accounts for public funds. In prior years, the policing of this system consisted almost exclusively of financial auditing, primarily as a pre-audit function of the Auditor of Public Accounts.

In 1957, the General Assembly passed the Illinois Auditing Act and created the Department of Audits and the Legislative Audit Commission. The head of the Department of Audits was appointed by the Governor with the consent of the Senate and charged with the financial post-audit responsibility. The Legislative Audit Commission reviewed reports issued by the Department of Audits.

The Illinois Constitution of 1970 initiated a fundamental change by mandating the Office of the Auditor General as a legislative entity rather than executive branch agency, building on the doctrine of “separation of powers.” This ensured that the authority that grants the funds and sets the program goals ultimately will review the expenditures and the results. It also closed the loop on governmental activities and set the cornerstone of accountability in the hands of the people through their elected representatives.

To implement the new post-audit program, the General Assembly passed the Illinois State Auditing Act. The act established a comprehensive program that covers not only financial auditing but also compliance, management and program auditing. These constitutional and statutory provisions give maximum assurance that the post-audit program will be carried out fairly and independently.

The Office of the Auditor General was established to provide useful, timely information to the General Assembly for legislative oversight of the obligation, receipt, expenditure, and use of public funds and the operations of Illinois government. This function is performed through comprehensive audit and evaluation of the operations and performance of state agencies and programs to determine conformity with fiscal requirements, legislative intent, and statutory mandates and prohibitions. The Auditor General also determines the underlying causes of problems and deficiencies.

By law, every state agency is the subject of an audit at least once every two years for an accounting of its financial operations and its compliance with state statutes. This is accomplished in part by the use of outside certified public accountants who act as special assistant auditors under the direction and management of the Auditor General.

To support information requirements, the office has an information classification, storage and retrieval system to analyze, compare and synthesize information obtained through the audit process, and to determine trends, combined agency and program problems, and accumulated effects of agency conduct. This information is provided to the General Assembly for consideration in connection with legislative revisions for the improvement of Illinois government. All office expenditures are from funds appropriated by the General Assembly.

### Administrative Personnel

Frank J. Mautino .....*Auditor General*  
Dean J. Devert .....*Chief of Staff*  
Rebecca Patton .....*Chief Legal Counsel*